

Form F-66 (IA-2) (6-30-2016)		<b>STATE OF IOWA</b>  <b>2016</b> <b>FINANCIAL REPORT</b> <b>FISCAL YEAR ENDED</b> <b>JUNE 30, 2016</b>	
<b>CITY OF _____, IOWA</b> <b>DUE: December 1, 2016</b>		<b>16203300800000</b> <b>CITY OF OELWEIN</b> <b>20 2nd Avenue SW</b> <b>OELWEIN, IOWA 50662</b>  <i>(Please correct any error in name, address, and ZIP Code)</i>	
<b>WHEN COMPLETED, PLEASE RETURN TO</b> Mary Mosiman, CPA Office of Auditor of State Lucas State Office Building 321 E. 12th Street, 2nd Floor Des Moines, IA 50319		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.	

  

ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
<b>Revenues and Other Financing Sources</b>				
Taxes levied on property	2,550,327		2,550,327	2,297,665
Less: Uncollected property taxes-levy year	0		0	
<b>Net current property taxes</b>	2,550,327		2,550,327	2,297,665
Delinquent property taxes	0		0	
TIF revenues	69,105		69,105	71,844
Other city taxes	927,842	0	927,842	1,003,794
Licenses and permits	53,257	0	53,257	116,300
Use of money and property	143,171	16,828	159,999	289,735
Intergovernmental	1,000,484	70,429	1,070,913	1,707,578
Charges for fees and service	91,765	2,922,528	3,014,293	3,343,370
Special assessments	37,582	0	37,582	39,500
Miscellaneous	872,555	60,517	933,072	443,985
Other financing sources	5,832,385	825,349	6,657,734	6,737,033
<b>Total revenues and other sources</b>	11,578,473	3,895,651	15,474,124	16,050,804
<b>Expenditures and Other Financing Uses</b>				
Public safety	1,587,189	0	1,587,189	1,918,864
Public works	695,233	0	695,233	845,955
Health and social services	27,428	0	27,428	48,000
Culture and recreation	780,172	0	780,172	914,139
Community and economic development	1,463,654	0	1,463,654	1,763,831
General government	379,450	0	379,450	462,290
Debt service	780,858	0	780,858	782,859
Capital projects	4,958,043	0	4,958,043	5,537,275
<b>Total governmental activities expenditures</b>	10,672,027	0	10,672,027	12,273,213
Business type activities	0	3,082,221	3,082,221	3,467,545
<b>Total ALL expenditures</b>	10,672,027	3,082,221	13,754,248	15,740,758
Other financing uses, including transfers out	1,313,097	862,060	2,175,157	2,321,033
<b>Total ALL expenditures/And other financing uses</b>	11,985,124	3,944,281	15,929,405	18,061,791
<b>Excess revenues and other sources over (Under) Expenditures/And other financing uses</b>	-406,651	-48,630	-455,281	-2,010,987
Beginning fund balance July 1, 2015	3,457,383	1,743,130	5,200,513	9,079,483
Ending fund balance June 30, 2016	3,050,732	1,694,500	4,745,232	7,068,496
<b>Note</b> - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.				
Indebtedness at June 30, 2016	Amount - Omit cents	Indebtedness at June 30, 2016	Amount - Omit cents	
General obligation debt	\$ 10,606,499	Other long-term debt	\$ 0	
Revenue debt	\$ 6,835,000	Short-term debt	\$ 0	
TIF Revenue debt	\$ 0			
		General obligation debt limit	\$ 10,783,967	

  

CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk		Date Published/Posted		Mark (x) one <input type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk		Telephone →	Area Code	Number Extension
Signature of Mayor or other City official (Name and Title)			Date signed	

  

<b>PLEASE PUBLISH THIS PAGE ONLY</b>
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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 CITY OF OELWEIN						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	<b>Section A - TAXES</b>											1
2	<b>Taxes levied on property</b>	1,070,656	1,279,935		199,736			2,550,327			2,550,327	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	1,070,656	1,279,935		199,736	0		2,550,327		T01	2,550,327	4
5	Delinquent property taxes							0		T01	0	5
6	<b>Total property tax</b>	1,070,656	1,279,935		199,736	0	0	2,550,327			2,550,327	6
7	<b>TIF revenues</b>			69,105				69,105		T01	69,105	7
8	<b>Other city taxes</b>											
8	Utility tax replacement excise taxes	32,163	33,869		5,934			71,966		T15	71,966	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	49,317	412,271					461,588		T15	461,588	9
10	Parimutuel wager tax							0		C30	0	10
11	Gaming wager tax							0		C30	0	11
12	Mobile home tax							0		T19	0	12
13	Hotel/motel tax		36,803					36,803		T19	36,803	13
14	Other local option taxes		357,485					357,485		T09	357,485	14
15	<b>TOTAL OTHER CITY TAXES</b>	81,480	840,428	0	5,934	0	0	927,842	0		927,842	15
16	<b>Section B - LICENSES AND PERMITS</b>	53,257						53,257		T29	53,257	16
17	<b>Section C - USE OF MONEY AND PROPERTY</b>											17
18	Interest	6,935	20,514		2,654	3,326		33,429	16,828	U20	50,257	18
19	Rents and royalties	61,312						61,312		U40	61,312	19
20	Other miscellaneous use of money and property	48,430						48,430		U20	48,430	20
21								0			0	21
22	<b>TOTAL USE OF MONEY AND PROPERTY</b>	116,677	20,514	0	2,654	3,326	0	143,171	16,828		159,999	22
23												23
24	<b>Section D - INTERGOVERNMENTAL</b>											24
25												25
26	<b>Federal grants and reimbursements</b>											26
27	Federal grants					160,264		160,264		B89	160,264	27
28	Community development block grants							0		B50	0	28
29	Housing and urban development							0		B50	0	29
30	Public assistance grants							0		B79	0	30
31	Payment in lieu of taxes							0		B30	0	31
32								0			0	32
33	<b>Total Federal grants and reimbursements</b>	0	0	0	0	160,264	0	160,264	0		160,264	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF OELWEIN						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		792,776					792,776		C46	792,776	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants	7,263						7,263		C89	7,263	49				
50	Iowa Department of Transportation					11,957		11,957		C89	11,957	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim							0		C89	0	54				
55	Utility Sales Tax							0	70,429		70,429	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	7,263	792,776	0	0	11,957	0	811,996	70,429		882,425	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions	1,366						1,366			1,366	63				
64	Library service	25,488						25,488		D89	25,488	64				
65	Township contributions							0		D89	0	65				
66	Fire/EMT service							0		D89	0	66				
67	DARE Contributions		1,250					1,250		D89	1,250	67				
68	Traveling Exhibit Grants	120						120			120	68				
69								0			0	69				
70	Total local grants and reimbursements	26,974	1,250	0	0	0	0	28,224	0		28,224	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	34,237	794,026	0	0	172,221	0	1,000,484	70,429		1,070,913	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	891,471	A91	891,471	73				
74	Sewer							0	1,346,188	A80	1,346,188	74				
75	Electric							0		A92	0	75				
76	Gas							0	64,205	A93	64,205	76				
77	Parking							0		A60	0	77				
78	Airport							0		A01	0	78				
79	Landfill/garbage							0	299,349	A81	299,349	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF OELWEIN						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)							
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0		A80	0	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees	5,903	7,768					13,671		A89	13,671	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges							0		A89	0	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges							0		A03	0	98				
99	Library charges							0		A89	0	99				
100	Park, recreation, and cultural charges	71,379						71,379	121,958	A61	193,337	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - Specify							0			0	102				
103	Infrastructure	6,715						6,715	199,357		206,072	103				
104	TOTAL CHARGES FOR SERVICE	83,997	7,768	0	0	0	0	91,765	2,922,528		3,014,293	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS				37,582			37,582		U01	37,582	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	8,003	4,241					12,244		U99	12,244	108				
109	Deposits and sales/fuel tax refunds							0	38,800	U99	38,800	109				
110	Sale of property and merchandise	63,686					2,540	66,226	5,572	U11	71,798	110				
111	Fines							0		U30	0	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify							0			0	113				
114	Miscellaneous	84,126	160,981			548,978		794,085	15,804		809,889	114				
115	Bad Debt Recovery							0	341		341	115				
116								0			0	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	155,815	165,222	0	0	548,978	2,540	872,555	60,517		933,072	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF OELWEIN						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	1,596,119	3,107,893	69,105	245,906	724,525	2,540	5,746,088	3,070,302		8,816,390	121				
122												122				
123	Section H - OTHER FINANCING SOURCES											123				
124	Proceeds of capital asset sales					-1,065		-1,065		NR	-1,065	124				
125	Proceeds of long-term debt (Excluding TIF internal borrowing)		222,342			4,261,300		4,483,642		NR	4,483,642	125				
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126				
127	Regular transfers in and interfund loans	316,809	658		541,552	472,782		1,331,801	825,349		2,157,150	127				
128	Internal TIF loans and transfers in				18,007			18,007			18,007	128				
129								0			0	129				
130								0			0	130				
131	TOTAL OTHER FINANCING SOURCES	316,809	223,000	0	559,559	4,733,017	0	5,832,385	825,349		6,657,734	131				
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	1,912,928	3,330,893	69,105	805,465	5,457,542	2,540	11,578,473	3,895,651		15,474,124	132				
133												133				
134	Beginning fund balance July 1, 2015	541,013	2,065,908	590	147,564	423,459	278,849	3,457,383	1,743,130		5,200,513	134				
135												135				
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	2,453,941	5,396,801	69,695	953,029	5,881,001	281,389	15,035,856	5,638,781		20,674,637	136				
137												137				
138												138				
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016						CITY OF OELWEIN						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.				
1	Section A — PUBLIC SAFETY	(a)	(b)	(c)	(d)	(e)	(f)		(h)			1				
2	Police department/Crime prevention — Current operation	861,343	432,343					1,293,686		E62	1,293,686	2				
3	Purchase of land and equipment	13,357						13,357		G62	13,357	3				
4	Construction							0		F62	0	4				
5	Jail — Current operation							0		E04	0	5				
6	Purchase of land and equipment							0		G04	0	6				
7	Construction							0		F04	0	7				
8	Emergency management — Current operation		20,290					20,290		E89	20,290	8				
9	Purchase of land and equipment							0		G89	0	9				
10	Flood control — Current operation							0		E59	0	10				
11	Purchase of land and equipment							0		G59	0	11				
12	Construction							0		F59	0	12				
13	Fire department — Current operation	122,940	64,360					187,300		E24	187,300	13				
14	Purchase of land and equipment	7,271						7,271		G24	7,271	14				
15	Construction							0		F24	0	15				
16	Ambulance — Current operation							0		E32	0	16				
17	Purchase of land and equipment							0		G32	0	17				
18	Building inspections — Current operation	18,329	9,097					27,426		E66	27,426	18				
19	Purchase of land and equipment	76						76		G66	76	19				
20	Construction							0		F66	0	20				
21	Miscellaneous protective services — Current operation							0		E66	0	21				
22	Purchase of land and equipment							0		G66	0	22				
23	Construction							0		F66	0	23				
24	Animal control — Current operation	4,598	2,273					6,871		E32	6,871	24				
25	Purchase of land and equipment							0		G32	0	25				
26	Construction							0		F32	0	26				
27	Other public safety — Current operation	9,168	16,206					25,374		E89	25,374	27				
28	Purchase of land and equipment	5,538						5,538		G89	5,538	28				
29								0			0	29				
30								0			0	30				
31								0			0	31				
32								0			0	32				
33								0			0	33				
34								0			0	34				
35								0			0	35				
36								0			0	36				
37								0			0	37				
38								0			0	38				
39								0			0	39				
40	TOTAL PUBLIC SAFETY	1,042,620	544,569		0	0	0	1,587,189			1,587,189	40				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF OELWEIN		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	15,785	386,656					402,441		E44	402,441	42
43	Purchase of land and equipment		13,695					13,695		G44	13,695	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		96,643					96,643		E44	96,643	48
49	Traffic control safety — Current operation	3,064	4,289					7,353		E44	7,353	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation	5,942						5,942		E44	5,942	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation		11,982					11,982		E81	11,982	57
58	Purchase of land and equipment		1,798					1,798		G81	1,798	58
59	Airport (if not an enterprise) — Current operation	44,762						44,762		E01	44,762	59
60	Purchase of land and equipment	1,810						1,810		G01	1,810	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation	464	107,343			1,000		108,807		E89	108,807	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	71,827	622,406		0	1,000	0	695,233			695,233	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF OELWEIN		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation		27,428					27,428		E79	27,428	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	27,428				0	27,428			27,428	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued CITY OF OELWEIN						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	<b>Section D — CULTURE AND RECREATION</b>											121
122	Library services — Current operation	250,917	60,302					311,219		E52	311,219	122
123	Purchase of land and equipment	1,300						1,300		G52	1,300	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	133,777	31,343					165,120		E61	165,120	127
128	Purchase of land and equipment	8,269						8,269		G61	8,269	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	55,975						55,975		E61	55,975	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	63,145	15,399					78,544		E03	78,544	133
134	Purchase of land and equipment	6,645						6,645		G03	6,645	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation	126,963	26,137					153,100		E61	153,100	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	<b>TOTAL CULTURE AND RECREATION</b>	646,991	133,181		0	0	0	780,172			780,172	139
140	<b>Section E — COMMUNITY AND ECONOMIC DEVELOPMENT</b>											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation		387,204			890,218		1,277,422		E89	1,277,422	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation		3,000					3,000		E50	3,000	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation		103,129					103,129		E89	103,129	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction		28,415					28,415		F89	28,415	152
153	TIF Rebates			51,688				51,688		E89	51,688	153
154	<b>TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT</b>	0	521,748	51,688	0	890,218	0	1,463,654			1,463,654	154
155												155
156												156
157												157
158												158

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF OELWEIN		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	10,840						10,840		E29	10,840	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	171,754	66,812					238,566		E23	238,566	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation	4,762						4,762		E89	4,762	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	18,132						18,132		E25	18,132	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	5,811						5,811		E31	5,811	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation		101,339					101,339		E89	101,339	171
172	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	211,299	168,151	0	0	0	0	379,450			379,450	176
177	Section G — DEBT SERVICE				780,858			780,858			780,858	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	780,858	0	0	780,858			780,858	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	East Penn Industrial Park					4,147,397		4,147,397			4,147,397	184
185	Railroad Viaduct					434,891		434,891			434,891	185
186	Others	4,895	100,322			270,538		375,755			375,755	186
187	Subtotal Regular Capital Projects	4,895	100,322			0	4,852,826	0	4,958,043		4,958,043	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	4,895	100,322	0	0	4,852,826	0	4,958,043			4,958,043	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	1,977,632	2,117,805	51,688	780,858	5,744,044	0	10,672,027			10,672,027	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF OELWEIN						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
197	Section I — BUSINESS TYPE ACTIVITIES											197				
198	Water — Current operation								995,186	E91	995,186	198				
199	Purchase of land and equipment									G91	0	199				
200	Construction									F91	0	200				
201	Sewer and sewage disposal — Current operation								721,446	E80	721,446	201				
202	Purchase of land and equipment									G80	0	202				
203	Construction								77,100	F80	77,100	203				
204	Electric — Current operation									E92	0	204				
205	Purchase of land and equipment									G92	0	205				
206	Construction									F92	0	206				
207	Gas Utility — Current operation								61,929	E93	61,929	207				
208	Purchase of land and equipment									G93	0	208				
209	Construction									F93	0	209				
210	Parking — Current operation									E60	0	210				
211	Purchase of land and equipment									G60	0	211				
212	Construction									F60	0	212				
213	Airport — Current operation									E01	0	213				
214	Purchase of land and equipment									G01	0	214				
215	Construction									F01	0	215				
216	Landfill/Garbage — Current operation								290,192	E81	290,192	216				
217	Purchase of land and equipment									G81	0	217				
218	Construction									F81	0	218				
219	Hospital — Current operation									E36	0	219				
220	Purchase of land and equipment									G36	0	220				
221	Construction									F36	0	221				
222	Transit — Current operation									E94	0	222				
223	Purchase of land and equipment									G94	0	223				
224	Construction									F94	0	224				
225	Cable TV, telephone, Internet — Current operation									E03	0	225				
226	Purchase of land and equipment									G03	0	226				
227	Housing authority — Current operation									E50	0	227				
228	Purchase of land and equipment									G50	0	228				
229	Construction									F50	0	229				
230	Storm water — Current operation									E80	0	230				
231	Purchase of land and equipment									G80	0	231				
232	Construction									F80	0	232				
233												233				
234												234				
235												235				
236												236				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF OELWEIN		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation								185,468	E89	185,468	238
239	Purchase of land and equipment							1,726	G89		1,726	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								749,174		749,174	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								3,082,221		3,082,221	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	1,977,632	2,117,805	51,688	780,858	5,744,044	0	10,672,027	3,082,221		13,754,248	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out		1,024,657		51,004	219,429		1,295,090	862,060		2,157,150	255
256	Internal TIF loans/repayments and transfers out			18,007				18,007			18,007	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	0	1,024,657	18,007	51,004	219,429	0	1,313,097	862,060		2,175,157	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	1,977,632	3,142,462	69,695	831,862	5,963,473	0	11,985,124	3,944,281		15,929,405	259
260												260
261	Ending fund balance June 30, 2016:											261
262	Governmental:											262
263	Nonspendable						281,389	281,389			281,389	263
264	Restricted		588,062		121,167	-82,472		626,757			626,757	264
265	Committed							0			0	265
266	Assigned		1,666,277					1,666,277			1,666,277	266
267	Unassigned	476,309						476,309			476,309	267
268	Total Governmental	476,309	2,254,339	0	121,167	-82,472	281,389	3,050,732			3,050,732	268
269	Proprietary								1,694,500		1,694,500	269
270	Total ending fund balance June 30, 2016	476,309	2,254,339	0	121,167	-82,472	281,389	3,050,732	1,694,500		4,745,232	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	2,453,941	5,396,801	69,695	953,029	5,881,001	281,389	15,035,856	5,638,781		20,674,637	271
272												272

**Cell:** B36

**Comment:** Report amounts legally required to be maintained intact such as permanent funds and amounts not in a spendable form such as inventories and prepaids.

**Cell:** B37

**Comment:**

Report balances which are restricted by law, grantors or enabling legislation. Examples include road use tax, special levies (insurance, employee benefits, debt service, etc.), local option sales tax, TIF, unspent debt proceeds.

**Cell:** B38

**Comment:** Amounts that can only be used for specific purposes established by formal action of the City Council taken prior to the end of the fiscal year (the amount may be determined in the subsequent period).

Examples: Through formal action the Council commits a portion of the General Fund for a future project, the amount would be reported as committed in the General Fund.

Likewise, if the City transferred the committed funds to the Capital Project Fund, the amount would be reported as committed in the Capital Project Fund.

**Cell:** B39

**Comment:** Amounts which are constrained by the City's intent to be used for specific purposes which are neither restricted or committed. Intent should be expressed by the City Council or an individual or committee the City Council has delegated the authority to. Assigned funds should NOT be reported if they result in a deficit in the unassigned balance.

**Cell:** B40

**Comment:** Remaining or residual classification for the General Fund.

Deficit balances in funds other than the General Fund should be reported as unassigned.

<b>Part III INTERGOVERNMENTAL EXPENDITURES CITY OF OELWEIN</b> Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>									
Purpose Correction..... Health..... Highways..... Transit subsidies..... Libraries..... Police protection..... Sewerage..... Sanitation..... All other.....		Amount paid to other local governments M05 \$ M32 M44 M94 M52 M62 M80 M81 M89 \$				Purpose Highways..... All other.....		Amount paid to State L44 \$ L89 \$	
<b>Part IV SALARIES AND WAGES</b> Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.									
Total salaries and wages paid.....						Amount - Omit cents Z00 \$		2,149,371	
<b>Part V DEBT OUTSTANDING, ISSUED, AND RETIRED</b>									
<b>A. Long-term debt</b>		Debt during the fiscal year		Debt Outstanding JUNE 30, 2016				Interest paid this year	
Purpose	Debt outstanding JULY 1, 2015 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	(h)	
1. Water utility	19U \$ 1,033,000	29U \$	39U \$ 80,000	49U \$	49U \$	49U \$ 953,000	49U \$	I91 \$ 30,990	
2. Sewer utility	19U 6,356,000	29U	39U 474,000	49U	49U	49U 5,882,000	49U	I89 146,036	
3. Electric utility	19U	29U	39U	49U	49U	49U		I92	
4. Gas utility	19U	29U	39U	49U	49U	49U		I93	
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94	
6. Industrial Revenue	19T	24T	34T		44T	44T		I89	
7. Mortgage revenue	19T	24T	34T		44T	44T		I89	
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89	
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89	
10. GO CORP PURP 2009	19U 915,000	29U	39U 140,000	49U 775,000	49U	49U	49U	I89 32,450	
11. GO CORP PURP/REFD	19U 2,065,000	29U	39U 305,000	49U 1,760,000	49U	49U	49U	I89 48,132	
12. URB REN GEN OBLIG CERT	19U 3,320,000	29U	39U 145,000	49U 3,175,000	49U	49U	49U	I89 108,776	
13. IRP USDA RELENDING	19U 434,082	29U 222,342	39U 21,225	49U 635,199	49U	49U	49U	I89	
14. GO BONDS EAST PENN	19U	29U 4,261,300	39U	49U 4,261,300	49U	49U	49U	I89	
<b>Total long-term debt</b>	<b>14,123,082</b>	<b>4,483,642</b>	<b>1,165,225</b>	<b>10,606,499</b>	<b>0</b>	<b>6,835,000</b>	<b>0</b>	<b>366,384</b>	
<b>B. Short-term debt</b>						Amount - Omit cents			
Outstanding as of JULY 1, 2015				61V \$					
Outstanding as of JUNE 30, 2016				64V \$					
<b>Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS</b>					Amount - Omit cents				
Assessed Valuations by Levy Authority and County, AY2014/FY2016									
Actual valuation -- January 1, 2014					\$	<b>215,679,338</b>		<b>x .05 = \$</b>	<b>10,783,967</b>
<b>Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016</b>									
Type of asset	Bond and interest funds (a)		Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)			
<b>Cash and investments</b> - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude <i>value of real property</i> .	W01		W31	W61					
	\$		\$						
						4,745,232	4,745,232		
REMARKS							V98		